

Old Number	Old Account Name	New Number	New Account Name
11025	Non Special Education Preschool	11025	Non Special Education Preschool
11050	Full Day Kingergarten	11050	Full Day Kindergarten
11100	Elementary	11100	Elementary
11200	Middle/Junior High	11200	Middle/Junior High
11300	High School	11300	High School
11350	Honors Diploma Award	11350	Academic Honors Diploma
11355	Academic Honors Diploma Program	11355	Academic Honors High Ability Student Programs
11410	Agriculture A	11410	Agriculture A
11420	Agriculture B	11420	Agriculture B
11430	Distributive Education	11430	Distributive Education
11440	Health Occupations	11440	Health Occupations
11450	Consumer and Homemaking	11450	Consumer and Homemaking
11460	Occupational Home Economics	11460	Occupational Home Economics
11470	Business Education	11470	Business Education
11480	Industrial Education A	11480	Industrial Education A
11490	Industrial Education B	11490	Industrial Education B
11510	Cooperative Education	11510	Cooperative Education
11520	Area School Participation	11520	Area School Participation
11590	Other Vocational Education Programs	11590	Other Vocational Education Programs
11610	Elementary	11610	Elementary
11620	Middle/Junior High	11620	Middle/Junior High
11630	High School	11630	High School
11910	Compentency Testing	11910	Compentency Testing
11920	Project 4R	11920	Project 4R
12100	Gifted and Talented	12110	Gifted and Talented
12150	Academic Honors - High Ability	12150	High Ability Student Programs
12210	Mild Mental Handicap	12210	Mild Mental Disabilities
12220	Moderate Mental Handicap	12220	Moderate Mental Disabilities
12230	Mental Handicap	12230	Severe Mental Disabilities
12310	Orthopedic Impairment	12310	Orthopedic Impairment
12320	Multiple Handicap	12320	Multiple Disabilities
12330	Visual Impairment	12330	Visual Impairment
12340	Hearing Impairment	12340	Hearing Impairment
12350	Homebound	12350	Homebound

Old Number	Old Account Name	New Number	New Account Name
12410	Emotional Handicap - Full Time	12410	Emotional Disabilities - Full Time
12420	Emotional Handicap - All Others	12420	Emotional Disabilities - All Others
12510	Communication Disorder	12510	Communication Disorders
12520	Compensatory	12520	Compensatory
12610	Learning Disability - Full Time	12610	Learning Disability
12620	Learning Disability - All Others	12610	Learning Disability
12710	Equal Opportunity At Risk	12710	Equal Opportunity At Risk
12810	Special Education Preschool	12810	Special Education Preschool
12900	Other Special Programs	12900	Other Special Programs
13100	Adult Basic Education	13100	Adult Basic Education
13200	Advanced Adult Education	13200	Advanced Adult Education
13300	Occupational Programs	13300	Occupational Programs
13600	Special Interest Programs	13600	Special Interest Programs
13900	Other Adult/Continuing Ed Programs	13900	Other Adult/Continuing Education Program
14100	Elementary	14100	Elementary Summer School
14200	Middle/Junior High	14200	Middle/Junior High Summer School
14300	High School	14300	High School Summer School
15100	Non-Credit Enrichment Programs	15100	Non-Credit Enrichment Program
16100	Remediation Testing	16100	Remediation Testing
16200	Preventive Remediation	16200	Preventive Remediation
21110	Service Area Direction	21110	Service Area Direction - Attendance/Social Work
21120	Attendance Services	21120	Attendance Services
21130	Social Work Services	21130	Social Work Services
21140	Pupil Accounting	21140	Pupil Accounting
21190	Other Attendance/Social Work Services	21190	Other Attendance and Social Work Services
21210	Service Area Direction	21210	Service Area Direction - Guidance Services
21220	Counseling Services	21220	Counseling Services
21230	Appraisal Services	21230	Appraisal Services
21240	Information Services	21240	Information Services
21250	Records Maintenance	21250	Records Maintenance
21290	Other Guidance Services	21290	Other Guidance Services
21310	Service Area Direction	21310	Service Area Direction - Health Services
21320	Medical Services	21320	Medical Services
21330	Dental Services	21330	Dental Services

Old Number	Old Account Name	New Number	New Account Name
21340	Nurse Services	21340	Nurse Services
21390	Other Health Sevices	21390	Other Health Services
21410	Service Area Direction	21410	Service Area Direction - Psychological Services
21420	Psychological Testing	21420	Psychological Testing
21430	Psychological Counseling	21430	Psychological Counseling
21490	Other Psychological Services	21490	Other Psychological Services
21510	Service Area Direction	21510	Service Area Direction - Speech Pathology
21520	Speech Pathology Services	21520	Speech Pathology Services
21530	Audiology Services	21530	Audiology Services
21590	Other Speech Pathology/Audiology Services	21590	Other Speech Pathology and Audiology Services
		21610	Service Area Direction - Occupational Therapy
		21620	Occupational Therapy Services
		21710	Service Area Direction - Physical Therapy
		21720	Physical Therapy Services
21610	Service Area Direction	21810	Service Area Direction - Special Ed. Admin.
21690	Other Special Education Administration	21890	Other Special Education Administration
21710	Service Area Direction	21910	Service Area Direction - Other Support Services
21790	Other Student Services	21990	Other Student Services
22110	Service Area Direction	22110	Service Area Direction - Improvement of Instruction
22120	Instruction & Curriculum Development	22120	Instruction and Curriculum Development
22130	Instructional Staff Training Services	22130	Instructional Staff Training
22190	Instructional Staff Training Services - Other	22190	Other Improvement of Instructional Services
22210	Service Area Direction	22210	Service Area Direction - Library/Media Services
22220	School Library	22220	School Library
22230	Audiovisual	22230	Audiovisual
22240	Education Television	22240	Educational Television
22250	Computer Assisted Instruction Services	22250	Computer Assisted Instruction Services
22290	Other Education Media Services	22290	Other Educational Media Services
		22400	Academic Student Assessment
		22900	Other Support Service - Instructional Staff
23110	Service Area Direction	23110	Service Area Direction - Board of Education
23120	Service Area Assistants	23120	Service Area Assistants
23150	Legal Services	23150	Legal Services
23160	Promotion Expenses	23160	Promotion Expenses

Old Number	Old Account Name	New Number	New Account Name
23190	Other Governing Body Services	23190	Other Governing Body Services
23210	Office of the Superintendent	23210	Office of the Superintendent
23220	Community Relations	23220	Community Relations
23230	Staff Relations and Negotiations	23230	Staff Relations and Negotiations
23290	Other Executive Administrative Services	23290	Other Executive Administration Services
24100	Office of the Principal Services	24100	Office of the Principal
24900	Other Support Services - School Admin.	24900	Other Support Services - School Administration
25110	Office of the Business Manager	25110	Office of the Business Manager
25210	Service Area Direction	25120	Service Area Direction - Fiscal Services
25220	Budgeting	25130	Budgeting
25230	Receiving and Disbursing Funds	25140	Receiving and Distributing Funds
25240	Payroll Services	25150	Payroll Services
25250	Financial Accounting	25160	Financial Accounting
25260	Internal Auditing	25170	Internal Auditing
25270	Property Accounting	25180	Property Accounting
25291	Refund of Revenue	25191	Refund of Revenue
25292	Petty Cash	25192	Petty Cash
25293	Printed Forms	25193	Printed Forms
25295	Bank Service Charge	25195	Bank Account Service Charge
25296	Cash Change	25196	Cash Change
25299	Other	25199	Other
25310	Service Area Direction	40100	Service Area Direction - Facilities Acquisition & Con.
25320	Land Acquisition and Development	41000	Land Acquisition and Development
25330	Professional Services	43000	Professional Services
25340	Educational Specifications Development	44000	Educational Specifications Development
25351	Building Acquisition/Construction/Improvement	45100	Building Acquisition, Construction and Improvements
25352	Energy Savings Contracts	45200	Energy Savings Contracts
25353	Skilled Craft Employees	45300	Skilled Craft Employees
25355	Sports Facilities	45400	Sports Facilities
25360	Rent of Buildings & Equipment	45500	Rent of Buildings, Facilities, and Equipment
25370	Purchase of Moveable Equipment	46000	Purchase of Moveable Equipment
25380	Purchase of Mobile or Fixed Equipment	47000	Purchase of Mobile or Fixed Equipment
25390	Other Facilities Acquisition & Construction	49000	Other Facilities Acquisition and Construction
25410	Service Area Direction	26100	Service Area Direction - Operation & Maintenance of Plant Services

Old Number	Old Account Name	New Number	New Account Name
25420	Maintenance of Buildings	26200	Maintenance of Buildings
25430	Maintenance of Grounds	26300	Maintenance of Grounds
25440	Maintenance of Equipment	26400	Maintenance of Equipment
25450	Vehicle Maintenance (other than buses)	26500	Vehicle Maintenance (not buses)
25460	Security Services	26600	Security Services
25470	Insurance (other than buses)	26700	Insurance
25490	Other Operating/Maintenance of Plant	26800	Other Operating and Maintenance of Plant
25510	Service Area Direction	27010	Service Area Direction - Student Transportation
25520	Vehicle Operation	27100	Vehicle Operation
25530	Monitoring Services	27200	Monitoring Services
25540	Vehicle Servicing and Maintenance	27300	Vehicle Servicing and Maintenance
25550	Purchase of School Buses	27400	Purchase of School Buses
25560	Insurance on Buses	27500	Insurance on Buses
25570	Insurance on Pupils	27600	Insurance on Pupils
25580	Contracted Transportation Services	27700	Contracted Transportation Services
25590	Other Pupil Transportation Services	27900	Other Student Transportation Services
25591	Bus Driver Training	27910	Bus Driver Training
25610	Service Area Direction	31100	Service Area Direction - Food Services Operations
25620	Food Preparation and Dispensing	31200	Food Preparation and Dispensing
25630	Food Delivery	31300	Food Delivery
25640	Food Purchases	31400	Food Purchases
25680	Dist. Of School Lunch Reimbursement	31500	Distribution of School Lunch Reimbursement
25690	Other Food Services	31900	Other Food Services
25710	Service Area Direction	25210	Service Area Direction - Purchasing, Warehousing, and Dist. Svcs.
25720	Purchasing	25220	Purchasing
25730	Warehousing and Distributing	25230	Warehousing and Distribution
25740	Printing, Publishing and Duplicating	25300	Printing, Publishing, and Duplicating Services
25790	Other Internal Services	25990	Other Support Services - Central
25810	Direction of Rental Services	25510	Direction of Rental Services - Textbooks for Rent or Resale
25820	Textbooks and Repairs	25520	Textbooks, Workbooks, and Repairs
25830	Distribution of Textbook Reimbursement	25530	Distribution of Textbook Reimbursement
25840	Other Textbook Rental Services	25540	Other Textbook Rental Services
25850	Direction of Resale Service	25550	Direction of Resale Service
25860	Textbooks and Workbooks	25560	Textbooks and Workbooks

Old Number	Old Account Name	New Number	New Account Name
25870	Materials and Supplies	25570	Materials and Supplies
25890	Other Textbook Resale Services	25590	Other Textbook Resale Services
25910	Judgements	25910	Judgements
25920	Ditch Assessments	25920	Ditch Assessments
25930	Easements	25930	Easements
25940	Settlements	25940	Settlements
25950	Other Assessments	25950	Other Assessments
26100	Direction of Central Support Services	25710	Supervision of Personnel Services
26200	Planning, Research, Develop., & Evaluation	25400	Planning, Research, Development and Evaluation
26300	Information Services	25600	Public Information Services
26410	Service Area Direction	25710	Supervision of Personnel Services
26420	Employment and Placement	25720	Recruitment and Placement
26430	Staff Accounting Services	25730	Personnel Services
26440	Inservice Training (Non-Instructional)	25740	Noninstructional Personnel Training
26450	Health Services	25750	Health Services
		25790	Other Personnel Services
26491	PERF	N/A	N/A
26492	Social Security	N/A	N/A
26493	Workmen's Compensation	N/A	N/A
26494	Group Insurance	N/A	N/A
26495	Official Bonds	N/A	N/A
26496	Unemployment Compensation	N/A	N/A
26497	Teachers Retirement Fund	N/A	N/A
26498	Severance/Early Retirement Pay	N/A	N/A
26499	Other	N/A	N/A
26500	Statistical Services	25890	Other Technology Services
26600	Data Processing	25890	Other Technology Services
26700	Technology Coordinator	22310	Technology Service Supervision and Administration
		22320	Student Learning Centers
		22330	Systems Analysis and Planning
		22340	Systems Application Development
		22350	Computer Assisted Instruction Services
		25810	Technology Service Supervision and Administration

Old Number	Old Account Name	New Number	New Account Name
		25820	Systems Analysis and Planning
		25830	Systems Application Development
		25840	Systems Operations
26710	Technology Support and Maintenance	22360	Network Support
		22370	Hardware Maintenance and Support
		22380	Professional Development for Instruction-focused Tech. Personnel
		22900	Other Support Services - Instructional Staff
		25850	Network Support
		25860	Hardware Maintenance and Support
		25870	Professional Development for Instruction-focused Tech. Personnel
26900	Other Staff Services	25990	Other Support Services - Central
29000	Support Services - Other	25990	Other Support Services - Central
31000	Direction of Community Services	33100	Direction of Community Services
32000	Community Recreation	33200	Community Recreation
33000	Civic Services	33300	Civic Services
34000	Athletic Coaches	33400	Athletic Coaches
36000	Welfare Activities Services	33500	Welfare Activities Services
37000	Nonpublic School Pupils Services	33600	Nonpublic School Pupil Services
39100	High School Band Uniforms	33910	High School Band Uniforms
39200	Contributions to Historical Societies	33920	Contributions to Historical Societies
39400	Latch Key Kids Program	33930	Latch Key Kid Program
39500	Child Care Services	33940	Child Care Services
39600	Step Ahead	33950	Step Ahead
39900	Other Community Services	33990	Other
41100	Transfer Tuition	17100	Transfer Tuition
41300	Area Vocational Schools	17300	Area Vocational School (Participating Share)
41400	Joint Services and Supply	17400	Joint Services and Supply - Special Education
41500	Interlocal Agreements - Special Education	17500	Special Education - Interlocal Agreements
41600	Joint Services and Supply - Other	17600	Joint Services and Supply - Other
41700	Interlocal Agreements - Other	17700	Interlocal Agreements - Other
41800	Payments to Charter Schools	17800	Payments to Charter Schools
41900	Other	17900	Other
42000	Pymts. to Governmental Units - Out of State	18000	Payments to Governmental Units Outside State

Old Number	Old Account Name	New Number	New Account Name
43100	Transfers from One Fund to Another	60100	Transfers From One Fund to Another
43120	Transfers to Self-Insurance Fund	60120	Transfers to Self-Insurance Fund
43200	Loans from One Fund to Another	60200	Loans From One Fund to Another
43300	Securities Purchased	60300	Securities Purchased
43400	FICA Transfers (Co-ops only)	60400	FICA Transfers - Co-ops
43500	Debt Service TBR-Transfers ECA Only	60500	Debt Service TBR - Transfers ECA Only
49100	Indirect Costs	60600	Indirect Costs
49200	Scholarships	60700	Scholarships
51100	Bonds	51100	Bonds - Principal
51200	Temporary Loans	51200	Temporary Loans - Principal
51300	Emergency Loans	51300	Emergency Loans - Principal
51400	School Bus Loans	51400	School Bus Loans - Principal
51500	Bond Anticipation Loans	51500	Bond Anticipation Notes - Principal
51600	Other Tax Board Approved Debt	51600	Other Department of Local Government Finance Approved Debt - Prin
52100	Bonds	52100	Bonds - Interest
52200	Temporary Loans	52200	Temporary Loans - Interest
52300	Emergency Loans	52300	Emergency Loans - Interest
52400	School Bus Loans	52400	School Bus Loans - Interest
52500	Bond Anticipation Loans	52500	Bond Anticipation Notes - Interest
52600	Other Tax Board Approved Debt	52600	Other Department of Local Government Finance Approved Debt - Int
53100	Buildings - Principal	53100	Buildings - Principal
53150	Buildings - Interest	53150	Buildings - Interest
53200	Equipment - Principal	53200	Equipment - Principal
53250	Equipment - Interest	53250	Equipment - Interest
53300	School Buses - Principal	53300	School Buses - Principal
53350	School Buses - Interest	53350	School Buses - Interest
53400	Other - Principal	53400	Other - Principal
53450	Other - Interest	53450	Other - Interest
54100	Veterans's Memorial Loan	54100	Veterans' Memorial Loan - Principal
		54150	Veterans' Memorial Loan - Interest
54200	Common School Fund	54200	Common School Fund Loan - Principal
		54250	Common School Fund Loan - Interest
54300	Civic Aid Bond Obligations	54300	Civil Aid Bond Obligations - Principal
		54350	Civil Aid Bond Obligations - Interest

Old Number	Old Account Name	New Number	New Account Name
59100	Bond Registrars Fee	59100	Registrars Fee
59200	Bond Bank Fee	59200	Bank Fee
		60800	Self Insurance Payment

ACCOUNTS LISTED BELOW WILL BE USED TO
 GENERATE THE STATEMENT OF OBLIGATIONS.
 YOU MUST USE SECTION 9 AND OBJECTS
 901 THROUGH 906 ONLY.

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 GENERATE THE STATEMENT OF OBLIGATIONS.
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- 96001 Temporary Loans
- 96002 School Bonds
- 96003 Emergency Loans
- 96004 School Bus Loans
- 96005 Holding Company - Public and Private
- 96006 Veterans' Memorial Loans
- 96007 Common School Loans
- 96008 Civil Aid Bonds
- 96009 Bond Anticipation Notes
- 96010 Other Tax Board Approved Debt
- 96011 Retirement/Severance Bonds

- 96001 Temporary Loans
- 96002 School Bonds
- 96003 Emergency Loans
- 96004 School Bus Loans
- 96005 Holding Company - Public and Private
- 96006 Veterans' Memorial Loans
- 96007 Common School Loans
- 96008 Civil Aid Bonds
- 96009 Bond Anticipation Notes
- 96010 Other Department of Local Government Finance Approved Debt
- 96011 Retirement/Severance Bonds